

107TH CONGRESS
1ST SESSION

H. R. 1584

To amend the Internal Revenue Code of 1986 to require that each employer show on the W-2 form of each employee the employer's share of taxes for old-age, survivors, and disability insurance and for hospital insurance for the employee as well as the total amount of such taxes for such employee.

IN THE HOUSE OF REPRESENTATIVES

APRIL 25, 2001

Mr. HOEKSTRA (for himself, Mr. TANCREDO, Mr. SESSIONS, Mr. SAM JOHNSON of Texas, Mr. WELDON of Florida, Mr. DEMINT, Mr. BAKER, Mr. ARMEY, Mr. SENSENBRENNER, Mr. KOLBE, and Mr. SCHAFER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require that each employer show on the W-2 form of each employee the employer's share of taxes for old-age, survivors, and disability insurance and for hospital insurance for the employee as well as the total amount of such taxes for such employee.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Right-To-Know Na-
3 tional Payroll Act”.

4 **SEC. 2. DISCLOSURE OF FICA AND MEDICARE TAX ON W-2**
5 **FORM.**

6 (a) IN GENERAL.—Subsection (a) of section 6051 of
7 the Internal Revenue Code of 1986 (relating to require-
8 ment of receipts for employees) is amended by striking
9 “and” at the end of paragraph (10), by striking the period
10 at the end of paragraph (11) and inserting a comma, and
11 by inserting after paragraph (11) the following new para-
12 graphs:

13 “(12) the total amount of tax with respect to
14 the employee imposed on such person under—

15 “(A) section 3111(a),

16 “(B) section 3111(b),

17 “(C) so much of the tax imposed under
18 section 3221(a) as relates to section 3111(a),
19 and

20 “(D) so much of the tax imposed under
21 section 3221(a) as relates to section 3111(b),
22 and

23 “(13) the total amount of tax with respect to
24 the employee for old-age, survivors, and disability in-
25 surance and for hospital insurance, which is the sum
26 of—

1 “(A) each of the amounts shown under
2 subparagraphs (A) through (D) of paragraph
3 (12), plus

4 “(B) the amount shown under paragraph
5 (6).”

6 (b) EXCEPTION FOR EMPLOYERS WITH 250 OR
7 FEWER EMPLOYEES.—Section 6051 of such Code is
8 amended adding at the end the following new subsection:
9 “(g) STATEMENTS REGARDING FICA AND MEDI-
10 CARE TAX NOT REQUIRED OF SMALL EMPLOYERS.—

11 “(1) IN GENERAL.—Paragraphs (12) and (13)
12 of subsection (a) shall not apply to any person for
13 a calendar year with respect to which such person
14 employed an average of not more than 250 employ-
15 ees on business days during each pay period in
16 which such person was in existence during the cal-
17 endar year.

18 “(2) DEFINITIONS.—For purposes of paragraph
19 (1)—

20 “(A) EMPLOYER.—All persons treated as a
21 single employer under subsection (b), (c), (m),
22 or (o) of section 414 shall be treated as one em-
23 ployer.

24 “(B) EMPLOYEE.—The term ‘employee’ in-
25 cludes any individual who is a full time, part

1 time, temporary, or leased (within the meaning
2 of section 414(n)) employee.”

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply with respect to remuneration paid
5 after December 31, 2002.

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